- AKES

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August 30, 2007

ENTERED
Office of Proceedings

DCT 25 2007

The Honorable Vernon A. Williams Secretary

Part of Public Record

Surface Transportation Board

395 E Street, S.W.

Washington, DC 20423-0001

RE:

The Kansas City Southern Railway Company – Abandonment Petition for Exemption – Line in Warren County, MS

Docket No. AB-103 (Sub-No. 21X)

Vicksburg Southern Railroad, Inc. – Discontinuance of Service Petition for Exemption – Line in Warren County, MS Docket No. AB-1016X

Dear Secretary Williams:

Lakes Gaming - Mississippi, LLC ("Lakes") wishes to state its full support for the above-captioned petitions filed by The Kansas City Southern Railway Company ("KCSR") and Vicksburg Southern Railroad, Inc. ("VSOR"), whereby KCSR seeks to abandon, and VSOR seeks to discontinue operating over, an approximately 4.25-mile line of railroad (the "Line") located primarily in the southwestern section of the City of Vicksburg, MS ("City"). For the reasons set forth below, Lakes fully supports the abandonment of this track and also supports the request of KCSR and VSOR to be exempted from the rules and requirements relating to offers of financial assistance and public use conditions.

The jointly-filed KCSR/VSOR petitions have been filed to facilitate the City's local land use and recreational plans. In particular, the petitions will facilitate Lakes's development of land adjacent to, and bisected by, the Line's right-of-way for the purposes of developing a casino resort and other ancillary facilities in Vicksburg. We understand that, in accordance with those plans, the City may file, at the appropriate time, a notice of interim trail use ("NITU") under the National Trails System Act, 16 U.S.C. 1247(d), et seq., and, pursuant to the applicable Board regulations, attempt to acquire the Line's right-of-way. It is Lakes's understanding that the City's objectives and plans for the rail property in that regard are complementary of, and do not interfere with, Lakes's development plans, and, thus, Lakes supports such objectives and plans.



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As noted, the City has for some time embraced the concept of redevelopment of the Line's right-of-way and adjacent parcels in connection with the promotion and construction of a riverside casino, related entertainment facilities and various other possible developments. We believe that such a project would add many new jobs to the area and help to strengthen the local economy.

It is our understanding that there is located along the Line a single shipper known as Foam Packaging, Inc. who receives inbound plastics at a truck transfer facility, and then transports such plastics by truck from that point to its plant nearby. We further understand that KCSR has proposed alternative sites in the area from which this shipper could transfer its inbound products to trucks, so that the impact of the proposed abandonment would have no adverse impact upon any interested party.

We believe that denial of the respective KCSR and VSOR petitions would not be in the public interest because it would frustrate the City's planning objectives, potentially have an adverse effect on Lakes's development plans, and deprive the community of a valuable recreational feature, future revenue source, and prospective employer.

Finally, in the interest of expediting the progression of these proceedings and to avoid the complexities of intervening filings that may be impediments to the City's plans, Lakes supports the requests of KCSR and VSOR for waiver of the offer of financial assistance and public use provisions.

In sum, Lakes fully supports the jointly-filed petitions of KCSR and VSOR, respectively, to abandon and to discontinue service over the Line in order to allow the City to move forward with its plans for conversion of the Line's right-of-way to a recreational trail consistent with the City's and Lakes's plans for the area. We also support the requests to waive the application of the offer of financial assistance and public use provisions, and we urge the Board to act favorably and expeditiously in granting the above-captioned petitions.

Very truly yours,

AKES GAMING - MISSISSIPPI, LLC

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